IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

TUESDAY, THE FIFTH DAY OF APRIL
TWO THOUSAND AND FIVE

PRESENT

THE HON'BLE MR JUSTICE G. BIKSHAPATHY

and
THE HON'BLE MR JUSTICE P.S.NARAYANA

WRIT PETITION NO : 2395 of 2005

Between:

M/s. Electronics Corporation of India Limited (ECIL), ECIL P.O.Hyderbad - 500062, represented by its General Manager, Finance, Mr. B. Ashok, S/o. B. Satya Sundar Rao, aged about 56 years.

..... PETITIONER

AND

1 Central Board of Direct Taxes, Ministry of Finance, Department of Revenue, Government of India, North Block, New Delhi, represented by its Chairman
2 Chief Commissioner of Income Tax (1), Aayakar Bhavan, Hyderabad.
3 Assistant Commissioner of Income Tax, Circle 1(3), Aayakar Bhavan, Hyderabad.

.....RESPONDENTS

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court may be pleased to issue a writ, direction or order especially in the nature of Writ of Mandamus directing the Respondents 1 and 2 to reconsider the case of the petitioner for waiver of interest levied under Sections 234 B and C in the sum of Rs. 61, 38,142/- and Rs. 1,25,77,012/- respectively for the Assessment Year 2003-2004, if necessary by appropriate special order relaxing the rigor of the said sections to the peculiar class of income as in the case of the Petitioner and pass such other order(s) as this Hon'ble Court deems fit and proper.

Counsel for the Petitioner: MR.S.RAVI

Counsel for the Respondents: MR.S.R.ASHOK (SC FOR INCOME TAX)

The Court at the admission stage made the following:

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ORAL ORDER: (per GB.J.)

The Writ Petition is filed assailing the order passed by the Central Board of Direct Taxes, dated 19.1.2005.

At the threshold the learned Standing Counsel for Income Tax submits that as per the Directions of the Supreme Court, the petitioner has to approach the High Power Committee and only after taking permission from the High Power Committee, it is open for him to challenge the said order, which is not being seriously disputed by the learned counsel for the petitioner.

Under these circumstances the Writ Petition is disposed of directing the petitioner to approach the High Power Committee and obtain appropriate orders. However, there shall be stay of collection of tax for a period of four (04) weeks from today to enable the petitioner to approach the High Power Committee and obtain appropriate interim orders, if necessary. No costs.

(G.BIKSHAPATHY, J.)

5th April, 2005.

(P.S.NARAYANA, J.)

SSR

To

1 The Chairman, Central Board of Direct Taxes, Ministry of Finance, Department of Revenue, Government of India, North Block, New Delhi.
2 The Chief Commissioner of Income Tax (1), Aayakar Bhavan,

Hyderabad.

3 The Assistant Commissioner of Income Tax, Circle 1(3), Aayakar Bhavan,
Hyderabad.

4 2 CD copies.